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ARMY SALMON PURCHASES FROM OD(GCP) - 1944-1945 PACK

- I. GENERAL: "Procedure for the Documentation of sales by CCC, Office of Distribution, of 1944-1945 pack of Salmon to the Army" will be similar in most respects to that used for the previous year pack. If possible, this procedure will be extended to sales to the Navy and expanded to include the pilchard pack as well as salmon. Copies of these operating procedures will be forwarded to you as issued.

The purpose of this letter is to outline the internal procedure for operations in connection with Army Salmon Purchases from the 1944-1945 pack.

This procedure differs from the usual procedure as follows:

- A. Invoicing and collecting will be performed by the Western Regional Finance Office for the Program Accounting Section.
- B. No invoicing or accounting action will be taken by the Program Accounting Section upon receipt of delivery documents from the Commodity Accountability Section. Such documents will be filed for reference purposes.
- II. PRICES FOR OFFERS OF SALE: The Western Regional Finance Office will prepare a "Schedule of Estimated Prices" by Office of Distribution purchase contract and by commodity code symbol, commodity specie or variety, grade, can size, number of cans per case, outer packaging and price per case which will be forwarded to the Outport Representative of the Office of Distribution at Seattle, Washington, for use in quoting prices in offers of sale. These prices will be estimates and as such will be subject to adjustment if necessary when final invoicing is accomplished. The "Schedule of Estimated Prices" will be taken from contracts for the current pack year and, except for contract changes, should be the contractual obligation of the Office of Distribution. Revisions of the "Schedule of Estimated Prices" will be made and forwarded to the Outport Representative at Seattle, Washington, as often as required by contract changes or new contracts.
- III. PRICES FOR INVOICING: The prices to be used in invoicing the Army for Salmon deliveries direct from vendors under contract with the Office of Distribution will be the actual (f.o.b. vendor) Purchase contract price in accordance with the Memorandum of Agreement between the FSCC and the Army on terms of commodity transfers, dated September 28, 1943. These prices will be the exact obligation of the Office of Distribution to the vendor.

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IV. INVOICING: Upon receipt of copies of the army purchase order, offer of sale, loading manifest and bill of lading from the Seattle Office of the Office of Distribution the Western Regional Finance Office will prepare Public Voucher for Services other than Personal, Standard Form No. 1034 in an original and five copies as an invoice to the United States Army for each car load delivered and will attach to the original voucher one copy of the loading manifest and one copy of the bill of lading.

The invoice will provide instructions for the check to be drawn payable to the Treasurer of the United States and mailed to the Western Regional Finance Office of Office of Distribution. The invoice will also contain sufficient information required for the preparation by Program Accounting Section, New York, of accounting cards described herein under paragraph VI.

The original voucher with attachments and two copies of the voucher will be transmitted to the Oakland Office of the California Quartermaster Depot. One copy, as prepared, will be transmitted by Document Transmittal Form FDA 507 to the Chief, Program Accounting Section, New York City, one copy will be filed in the permanent file, and one copy will be held in the suspense file pending payment by the purchaser. The original Army Purchase Order (showing an Aw-s (F) Sales Contract Number) and a signed copy of the Offer of Sale to the Army, which together constitute the contract, will be forwarded by the Western Regional Finance Office to the Program Accounting Section, Finance Division, Office of Distribution, Washington, D. C. A copy of the Purchase Order and Offer of Sale will be retained in the files of the Western Regional Finance Office.

V. COLLECTIONS: Upon receipt of remittance, the Western Regional Finance Office will deposit the check in the Federal Reserve Bank, San Francisco for the account of CCC under account symbol 13-890, and will prepare a schedule of collections, Standard Form No. 1044, forwarding a copy of the schedule together with related suspense copy(s) of invoices to the Chief, Program Accounting Section, New York City. The information on the schedule should include invoice number, date of deposit, and amount of deposit.

VI. ACCOUNTING: Upon receipt of copies of the GCP invoices (Standard Form No. 1034), issued to the Army by the Western Regional Finance Office, the Program Accounting Section, New York City, will process them for recording the Office of Distribution receivable from the Army in the same manner it processes similar invoices issued in that Section. The accounting copy of the invoice must contain sufficient information as follows for the preparation of an accounting card:

1. Invoice Number
2. Delivery Document (bill of lading) Number
3. Commodity Code (7 digits)
4. Net Weight
5. Unit Price
6. Sales Value

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VI. (Cont.)

The card will be filed in the subsidiary accounts receivable ledger by invoice number pending receipt of advice of collection and deposit of this amount.

Upon receipt of advice of collection from the Western Regional Finance Office, the Program Accounting Section will process the collection document in the same manner it would process any other collection of any item billed.

VII. DOCUMENTATION OF DELIVERIES: The following documents will be received by the Documentation of Deliveries Unit, Commodity Accountability Section, Washington, D. C., from the Seattle Shipping and Storage Branch representative:

- A. Two copies of each offer of sale, one of which will be transmitted immediately to the Program Planner, Shipping and Storage Branch, Washington, D. C.
- B. Two copies of each Army Purchase Order, one of which will be transmitted immediately to the Program Planner, Shipping and Storage Branch.
- C. One copy of each Army Bill of Lading.
- D. Four copies of each Loading Manifest.

Based on documents listed above, Commodity Delivery Recaps will be prepared, one for all deliveries under each Purchase Order. Such Recaps will outline details as to date and place of delivery and quantities delivered by car number and by order number.

Copies of Commodity Delivery Recaps will be furnished:

- A. Program Accounting Section
- B. Program Contract Accounting Section
- C. Final Reconciliation Unit, Commodity Accountability Section
- D. Documentation of Deliveries Unit, Commodity Accountability Section

All copies of Recaps will be accompanied by the usual Delivery Memorandum on which will be annotated "Since the Army will be billed by the Western Regional Finance Office, the purpose of this Recap is to document the delivery only."

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VIII. RATION CURRENCY:

A. Issuance

Based on car cards received from the New York Shipping and Storage Division for each car delivered to Army, and based on ration invoices received from vendors, showing necessary shipping details, car by car, the Program Accounting Section will issue necessary ration currency for direct transmittal to the vendors.

B. Collection

Since Army is an exempt agency it will not be necessary to effect collection of ration currency.

